

# **Specifications for Electronic Submission of Annual Wage and Tax Information via Magnetic Media or FTP.**



**Note: Kentucky Revenue Cabinet follows only the MMREF-1 specifications for tax year 2001.  
Refer to these specifications for the exact Record requirements required by KRC**

**KRC no longer accepts 9 track reel tape magnetic media**



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**KENTUCKY REVENUE CABINET  
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND  
TAX INFORMATION VIA MAGNETIC MEDIA OR FTP  
FOR TAX YEAR 2001, DUE JANUARY 31, 2002**

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**OVERVIEW**

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This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Revenue Cabinet (KRC) via magnetic media pursuant to 103 KAR 18:050 Section 5. **KRC will use the MMREF-1 specifications for year 2001, due January 31, 2002.**

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**ACCEPTABLE MAGNETIC MEDIA**

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The Kentucky Revenue Cabinet (KRC) accepts annual W-2 information on 3480 or 3490 cartridges, CD, FTP and 3.5" diskettes only. **KRC DOES NOT ACCEPT 9 TRACK REEL TAPES.** For the purposes of this handbook, the terms **TAPE** and **3480 OR 3490 CARTRIDGES** are used interchangeably unless otherwise indicated. **THERE IS ONLY ONE FORMAT FOR REPORTING ON DISKETTE, CD, FTP AND CARTRIDGE.**

103 KAR 18:050, Section 5 requires any employer who issues more than 250 Forms W-2 annually to utilize an acceptable form of magnetic media. Employers with less than 250 Forms W-2 are **encouraged**, but not required, to utilize magnetic media filing.

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**TIPS TO REMEMBER**

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- ◆ **KRC does not accept 9 track reel tapes**
- ◆ Always **identify yourself and your company with an external label** on the Magnetic Media
- ◆ **NO INTERNAL LABELS** ON 3480 or 3490 CARTRIDGES. Cartridges with INTERNAL LABELS cannot be processed
- ◆ Include only employee records **pertinent to Kentucky** on your magnetic media.
- ◆ Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields
- ◆ **A Transmitter Report, 42A806 (10-01)** must be included with each Magnetic Media submitted
- ◆ KRC has **no specifications for reporting 1099 information** via Magnetic Media
- ◆ "RS" records are mandatory. They are optional to the SSA and IRS only.

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**MAGNETIC MEDIA SHOULD BE SENT TO**

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Kentucky Revenue Cabinet  
W-2 Magnetic Media Processing  
200 Fair Oaks Lane, Sta. 68  
Frankfort, KY 40602

Please include **TRANSMITTER REPORT 42A806** (revised 10-01) with each Magnetic Media Submitted. Transmitter Report 42A806 is included at the end of this booklet. Photo copies of the Transmitter Report are acceptable.

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## FILING DEADLINE

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Form W-2 magnetic media files should be submitted to the Kentucky Revenue Cabinet by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2001 FILES IS JANUARY 31, 2002

***THIS DEADLINE WILL BE STRICTLY ENFORCED.***

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## FILING EXTENSIONS

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Extensions may be granted. Requests for extension to file Magnetic Media should be made prior to the due date. Employers should contact:

Kentucky Revenue Cabinet  
Withholding Tax Section  
P.O. Box 181, Station #57  
Frankfort, KY 40602  
Phone: (502) 564-7287  
Fax: (502) 564-2041

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## MAGNETIC MEDIA REQUIREMENTS

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### 1. CD

Make sure you use a blank CD.

### 2. DISKETTE

A 3 ½" MS-DOS compatible "double density, 1.44 megabytes" or "high density 720, kilobytes" diskettes. If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk. Virus scan the diskette before submission.

### 3. CARTRIDGES

Recording density may be 1600 or 6250 characters per inch (CPI). **NO INTERNAL LABELS CAN BE USED.** The Kentucky Revenue Cabinet does not have Bypass Label Processing; therefore, when creating cartridges, you must specify **NO LABEL**. The magnetic cartridge must be recorded in Extended Binary Coded Decimal Interchange Code (EBCDIC) or in American Standard Code for Information Interchange (ASCII) on 9-channel cartridges. Test tapes are not required but are welcome.

### EXTERNAL LABELS

Each magnetic media should be identified with information showing: Employer name, Kentucky Withholding Tax Account Number and the date created. Magnetic media should also contain the density, reel number and volume serial number. Multiple diskettes should be numbered and each diskette must specify the operating system used to generate the diskette file.

## **INTERNAL LABELS - Do Not Use Internal Labels On 3480 Or 3490 Cartridges**

KRC cannot process 3480 or 3490 cartridges with Internal Labels.

## **EBCDIC**

When recording in EBCDIC, each logical record on magnetic tape must be a uniform length of 512 characters in length, blocking factor 25, blocksize = 12,800. The blocking factor must be consistent throughout the tape report. A short block (less than the standard blocking factor on that tape) is acceptable at the end of a tape file.

## **Money Fields**

Earnings fields must be:

1. dollars and cents (no dollar signs and no decimal points).
2. right justified.
3. zero filled (lead zeroes, or all zeroes if the amount equals zero).
4. a positive, unsigned figure (A negative amount is an impossible result in any field).

## **ASCII**

When recording in ASCII, each logical record on magnetic tape must be a uniform length of 512 characters, blocked in multiples of 4, not exceeding a blocking factor of 24, and blocksize not exceeding 12288 positions per block of data.

EXAMPLE:

RECORD LENGTH		BLOCKING FACTOR		BLOCKSIZE	
Minimum	512	X	4	=	2048
	512	X	8	=	4096
	512	X	12	=	6144
	512	X	16	=	8192
	512	X	20	=	10240
Maximum	512	X	24	=	12288

## **4. FILE TRANSFER PROTOCOL (FTP)**

The Kentucky Revenue Cabinet (KRC) offers File Transfer Protocol (FTP) as a preferred method of submitting the Reporting of Annual Employee Wage and Tax Information. Beginning in 1997, KRC began offering FTP as a viable alternative for submitting annual employee wage & tax reports. FTP is an ideal alternative as a means to submit the wage and tax reporting to KRC by offering smooth & efficient submission of this deliverable. Also, if for some reason a cartridge or disk is rejected by us, FTP has become a popular method for employers to submit corrected reporting.

*Coming soon for tax filing season 2001...KRC's FTP Program version 2.0 is here!* Check at our web site at <http://revenue.state.ky.us/publications.htm> for its availability.

Also, the KRC follows the SSA's lead to improve submission procedures and prepare for the future. Therefore, the KRC is again supporting FTP and committed to its establishment to also be progressive in new technologies to further automate these reporting requirements.

The underlying philosophy behind FTP is that the data is already being created electronically. It only makes great business sense to send this information securely via FTP rather than putting it on a tape cartridge or diskette, then paying a third party deliverer. In the past, the KRC has had to return media asking for a corrected report from the employer / transmitter. Several built in edits in FTP will prevent many of these cases. One can clearly imagine all the other efficiencies that are gained from using FTP.

KRC is very excited about FTP because it not only streamlines the processing of the wage and tax information for us but it offers an easy and secure way to meet the filing requirements for the employer!

## **HOW FTP WORKS**

Like electronic mail (aka email), FTP works by transferring files using Transmission Control Protocol / Internet Protocol (TCP/IP) as a basis. This builds the foundation allowing communications between networks and computers regardless of the technologies implemented in each network. Also important is that every host in the network has a unique IP address.

The KRC has designed a Revenue FTP program (that is provided to the employer / transmitter **at no cost**) to enable the FTP functionality for this deliverable! It is enveloped by install shield software to make the installation **easy**. KRC will assign a Personal Identification Number (PIN) and clarify FTP procedures when the employer declares intention to send annual wage & tax reports to the KRC FTP site. The KRC requires some information as to the employer's personal computer system, network and some contact information. Also, cooperation between KRC and the employer / transmitter regarding test FTP submissions, and data formats MAY need to occur before production FTP transmission attempts.

Once the FTP electronic connection is made, the employer (using our program) will place their file (the wage & tax report) on KRC's FTP server. It is important to note that this FTP file layout is exactly the same as the layout required by tape cartridge, and diskette media submission to KRC and SSA! Therefore, only a move to a newer, easier method of submission such as FTP is required.

After the transfer, KRC will run validation routines and virus protection on all incoming data. After successful completion of the FTP session, the KRC will notify within 30 minutes the employer via email of the successful FTP and automatically disconnect the employer.

## **FTP SECURITY**

The Federal government mandates that strong security measures are established when handling Federal tax information. Since the incoming wage and tax information via FTP may contain Federal tax information, the KRC has designed and controls the entire FTP process with a high level of security. From the FTP program on your PC's desktop to the controlled physical and system security access on KRC's FTP server, this process is entirely safe! KRC is using standard encryption techniques to secure the file data during the transmission of the employee wage and tax reports over the FTP connection. In addition, a combination of your Federal Employer Identification Number (FEIN#) and a KRC assigned Personal Identification Number (PIN) must be used in order to establish secure connection with the KRC server. Plus, a series of accountability and audit trails are maintained by the KRC upon connection to further control access. The KRC is confident in the level of security with FTP

## HOW TO GET STARTED WITH FTP

Preparing your office and personal computer to FTP is relatively simple! If you are reading this, you should be close to being ready to FTP!

1. However, please ensure KRC is notified of your intentions to submit the annual report via FTP as described below. Complete the Form # 42A808 - Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via FTP and send to KRC.
2. The KRC will assign you a PIN# and clarify FTP procedures and specifications upon declaring your intention to submit annual wage & tax information via FTP. Some information as to system specifications, network and contact information must be provided to the KRC. ***Please Note: It is important to get your system / network administrator involved ASAP so as to ensure that you have the proper FTP capabilities. In the past, certain staff of submitting employers intended to FTP but never worked with their systems staff and were not successful. We provided the software. BUT, they later discovered that limitations in their system or network prevented them from connecting to us via FTP. Please notify & work with your system / network administrator up front to ensure your success.***
3. The KRC has developed a FTP program (provided to you at no cost) to enable you to FTP to us! *Coming soon for tax filing season 2001...*KRC's FTP Program version 2.0 is here! Check at our web site at <http://revenue.state.ky.us/publications.htm> for its availability. **Download the FTP executable program from our web site and install the FTP program at your office. Again, it is available at no cost!**
4. Once you install the FTP program, cooperation regarding transfer methods, data formats, and test FTP submissions **may** occur before transmission attempts to get you ready for production. See "How To Install FTP" for more information.
5. Once the FTP program is started & the FTP connection is made, the program will automatically place your file (the wage & tax report) on our FTP server. **It is important to note that this FTP file layout is exactly the same as the layout required of cartridge, CD and diskette media submission.**

## AUTHORIZATION TO FILE VIA FTP

**The employer / transmitter must contact the KRC, using Form # 42A808 – Request Form for Authorization of Submission Via FTP, to declare intentions to submit via FTP and obtain the current FTP specifications, and the FTP program.** The employer must be prepared to provide the following information:

1. Name, Address and Federal Employer Identification Number (FEIN) of organization or firm requesting to enable FTP.
2. Name, title, telephone number and email address of person to contact regarding the request for setup of FTP.
3. Estimated number of employees to be reported via FTP.
4. Identification of the type of PC equipment, networks & "firewalls" if any. Please see "What Is Needed To FTP" section for more information.
5. Indicate whether you have received & installed the FTP program from our web site ( <http://revenue.state.ky.us/publications.htm> )

**Please complete the attached Form 42A808 return to KRC ASAP to get started!**

Send To :

Kentucky Revenue Cabinet  
Withholding Section  
200 Fair Oaks, Sta. 57  
Frankfort, KY 40602-0181

## **GENERAL FTP REQUIREMENTS**

### **WHAT IS EDITED BY FTP PROGRAM / PROCESS**

- The FTP file must be recorded in American Standard Code for Information Interchange (ASCII) and no record should be longer than 512 character positions.
- The file layout is IDENTICAL to that required of the magnetic media tape cartridge or disk requirements (except the RS records).
- The FTP file **must** contain valid MMREF-1 records(s) for each employee. Click here <http://www.ssa.gov/employer/accuwage/index.html> to see SSA's AccuWage 2001 available for download and validation of your file.
- The FTP file **must** total correctly & have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2001, Kentucky withholding account number should be 6 digits, etc.)

### **WHAT IS NEEDED TO FTP (Minimum Requirements)**

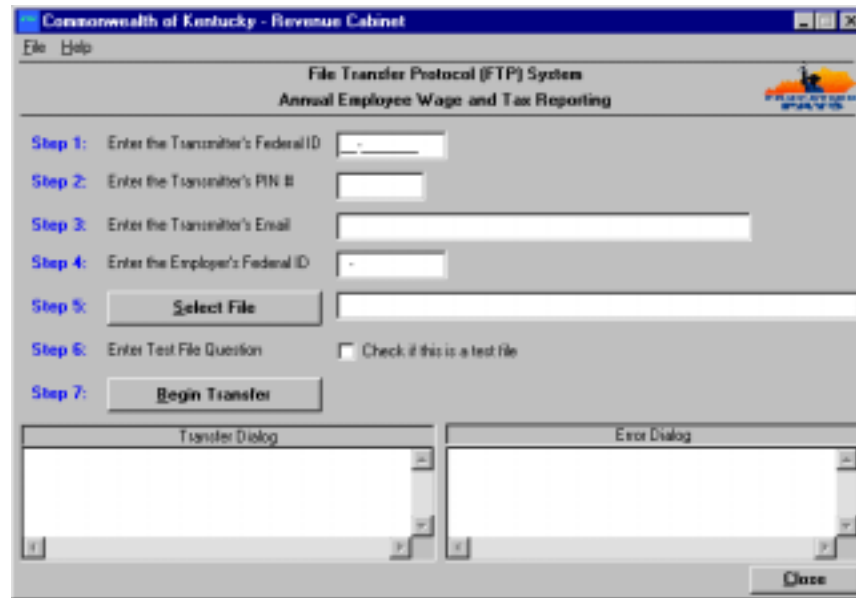
Hardware	CPU	486 Megahertz speed or greater
	RAM	Minimum of 16 MB
	Disk Space	The FTP program is approximately 5.87 MB.
Software	Windows Operating System	Microsoft's Windows NT, Windows 95, Windows 98, Windows ME, Windows 2000  ***Sorry, Not Yet Available for MacIntosh OS
	Browser	Microsoft's Internet Explorer 3.2 (or higher) or Netscape's Navigator
Internet Access		

**The employer or transmitter using FTP must use the FTP program that is written and provided by the KRC!**



## HOW TO INSTALL FTP:

KRC will provide key information, such as the FTP host IP address, Login ID and Pin Number bundled in the FTP program itself. Therefore, simplifying what is needed for you to install and run the FTP program. The KRC provides the FTP program to the employer or transmitter at no cost and is available via download directly from our web site at <http://revenue.state.ky.us/ftpsoftware.htm>.



- 1 Click on the hyperlink above --or-- under the “Technical” heading at <http://revenue.state.ky.us/publications.htm> to retrieve the compressed Revenue FTP program. When you unzip the FTP program, the downloaded file will extract into 18 files, that are needed to run the Revenue FTP Program, onto the disk space that you designate.
- 2 Run **setup.exe** to initiate the install programming. This will copy all files needed by the Revenue FTP program to the appropriate folder on your PC.
- 3 Upon prompting by the install program, review the install appropriately and click the **Next** button to continue the installation process. Please follow the instructions on the screen continuing until the install is complete.
- 4 Once the install program is complete, you will have a Revenue FTP icon on your desktop. To launch the program, double click on the Revenue FTP icon.
- 5 **IMPORTANT: Please contact KRC to receive your PIN so you can connect & transfer to KRC's FTP server.**

## HOW TO TRANSFER USING FTP:

Please follow the below instructions to transfer employee wage & tax reporting to the Kentucky Revenue Cabinet via Revenue FTP program.

**Step 1:** Enter your nine-digit Federal Employer Identification Number (FEIN) in the entry field to right of "Enter the Transmitter's Federal ID".

**Step 2:** Enter your four-digit Personal Identification Number (PIN) in the entry field to right of the "Enter the Transmitter's PIN #". Your PIN is assigned by the Kentucky Revenue Cabinet.

**Step 3:** Please enter your complete Email address in the entry field to right of the "Enter the Transmitter's Email" to enable KRC to confirm your transmit via Email.

**Step 4:** IF the employer whose information is being transmitted is different than the FEIN entered above, enter the employer's nine-digit Federal Employer Identification Number (FEIN) in the entry field to right of "Enter the Employer's Federal ID". Otherwise, leave as is.

**Step 5:** Enter your complete path & file name to retrieve the file that you want to transfer -OR- click on the "Select File" button to browse and select the file. After finding the file this way, highlight the file and click on the "OK" button. This path and file name should appear in the entry field to right of the "Select File" button.

**Step 6:** IF the FTP is a test only, please check the appropriate box. Otherwise, go to the next step in the FTP process.

**Step 7:** After you have entered the path & file name in the above entry field click on the "Begin Transfer" button to begin the transfer functions via FTP. Please monitor the display windows headed "Transfer and Error" for progress and status of the FTP process.

After the Revenue FTP program progresses and completes correctly, you will see "File Transfer Successful". This means your file passed all security measures and was transferred to our office in Frankfort, KY. Also, our FTP server will generate an email to the email address you entered as to the details of the transfer. Otherwise, please view the "Errors" display window; correct and retry.

#### **A TYPICAL FTP SESSION:**

After you have assembled the annual employee wage and tax file and installed the FTP Program version 2.0 (named: FTPEmpWageTax.exe), click on the icon to start the program. Then, follow the steps in the above section regarding "How To Transfer Using FTP". After you press the "Begin Transfer" button here is what happens next:

1. Your PC establishes contact with KRC using TCP/IP connection & our FTP program.
2. The FTP Program further validates and accepts the FEIN# and assigned PIN# you entered.
3. The KRC FTP server validates the incoming FTP connection attempt & authorizes access.
4. KRC's FTP server electronically replies to your PC regarding the FTP connection.
5. Your PC enters a single login mode.
6. KRC's FTP server establishes a secure socket layer for FTP processing.
7. KRC's FTP server as well as your PC performs a virus protection of data to be transferred.

8. Your PC initiates and completes the file transfer via FTP.
9. KRC further processes the FTP data.
10. KRC confirms transmittal (either successful or unsuccessful) via Email within 30 minutes.

### FTP Frequently Asked Questions & Answers

BELOW ARE ACTUAL QUESTIONS POSED BY TAXPAYERS / EMPLOYERS / FTP USERS WITH OUR ANSWERS:

1. I'm not sure I have the computer equipment or technical know how...What Do I Need To FTP?

There are three basic areas of computer systems needed. The MINIMUM requirements are:

<b>1. Hardware</b>	CPU	486 Megahertz speed or greater
	RAM	Minimum of 16 MB
	Disk Space	The FTP program is approximately 5.7 MB.
<b>2. Software</b>	Windows Operating System	Microsoft's Windows NT, Windows 95, Windows 98, Windows ME, Windows 2000  *Sorry, not Yet Available for MacIntosh OS
	Browser	Microsoft's Internet Explorer 3.2 or Netscape's Navigator
<b>3. Internet Access</b>		

Many employers have easily answered their FTP ability question by working with their Network Administrator for any FTP settings or PC configurations needed on their end. We recommend to you, the employer, to work with such staff on your end to optimize your ability to FTP as efficiently as possible.

2. As an employer, am I required to test the FTP process, including our file layout, and my ability to establish FTP connection?

No, the KRC does not require FTP testing, but it may occur. However, you (the FTP transmitter) must initiate the testing process. There are basically two things to test in the FTP process, 1). Ensuring that you are sending an acceptable file layout and 2). Ensuring that your PC can make an FTP connection.

To Ensure That You Are Sending An Acceptable File... For Tax Year 2001, filing season beginning in January of 2002, the only acceptable file layout is the MMREF, with records 512 positions long. You can FTP a test file to us. However, you must include the characters TEST in the upper, left position of the file for obvious reasons.

To Ensure that your PC can make an FTP connection... Most PCs have no problem establishing an FTP connection because the technical ability to enable FTP is inherit in many computers. Many employers use FTP to transfer information to various other organizations frequently and we foresee no problem for these! However, some PCs are on a network or are connected to the Internet behind a "firewall" or through a proxy server. Therefore, these PCs may experience difficulty establishing an FTP connection. If you are unsure, you may also test your FTP connection ability with us in conjunction with the TEST file described above.

3. I already have an FTP program & I like it because I understand it & it works for me. I don't want to have to learn another software. Am I required to use the KRC's FTP program?

Yes, you must use the KRC developed FTP program. Our FTP program is a **very simple** communication software compared to most tools such as WS\_FTP. Also, our FTP program is available on our web site **at no cost** to you and takes generally a few minutes to download & install. See <http://revenue.state.ky.us/publications.htm> for a link to the downloadable software. The reasons you must use our FTP program include that our FTP program has several components, such as encryption and compression functions as well as our Internet Protocol (IP) address, embedded in our program. Therefore, making the use of our FTP program even more secure, and user friendly!

4. I'm a 3<sup>rd</sup> party transmitter. Does the KRC accept multiple companies information from such service bureaus?

Yes, 3<sup>rd</sup> party transmitters, such as CPA firms or a payroll organizations, may FTP their clients information to us, the KRC. Please see the following question and answer for more information regarding FTP and 3<sup>rd</sup> party transmitters.

5. If KRC accepts files from 3<sup>rd</sup> Party Transmitters like me, do I need an FTP PIN for **each** client –or– one PIN for them ALL?

The answer to this question depends on if you, the 3<sup>rd</sup> party transmitter, intend to send us one file including all clients' information –or– separate files containing the individual client's employer and employee information. Therefore, If you intend to combine all clients' employer and employee information into one file then you need one PIN assigned to your FEIN. If you intend to FTP separate files, each unique to each client's employer and employee information, then you need one for each client assigned to their FEINs. Remember, this is a separate PIN but simple to remember for each employer.

In either case, you may submit one Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via FTP, KRC Form # 42A808 with a client list and their FEINs attached, if necessary. **However, it is important to note on the request form IF you wish to submit separate files and need a PIN for each client!**

6. After the KRC FTP program is loaded on my PC and I'm attempting to FTP, I click on the "Begin Transfer" button to initiate the FTP process. What does it mean when the words "ESTABLISHING CONNECTION" appear and remain the last entry in my "Transfer Dialog" window?

The appearance of these words ("ESTABLISHING CONNECTION") represents that your PC is attempting to establish an FTP connection out from your PC. If these words remain the last entry and the FTP program does not go on, it means that the FTP beginning connection cannot be found by the FTP program by your PC. Possible solutions: 1). Check to see if your modem is on and active if you have dial-up internet connection. –or– 2). if you use LAN connection to connect to the internet, ensure that your internet connection is also active on your PC.

7. After the KRC has assigned a Personal Identification Number (PIN) to my Federal Employer Identification Number (FEIN) does this original PIN expire?

**No, your PIN does NOT expire!** You can use it again every year. Even after a successful FTP from your site or FEIN, the PIN associated does NOT expire. **Therefore, you may use the same FEIN & PIN combination from year to year.** There is no need to RE-request a PIN every year.

8. We have nearly 3 thousand employee records to report. Is any file too large or too small to FTP to the Kentucky Revenue cabinet?

No, unlike email that may have limitations on the file size that you may transmit, our FTP lines and our FTP server is unlimited in the size of file that we can accept via FTP. Also, our FTP program encrypts and compresses your file upon FTP transmission. Therefore, the FTP file is a fraction of the original size. Also, another advantage to FTP is that many employers have had to create multiple pieces of media (3.5" disks or cartridges) to deliver their files. This means having to manually handle and mail multiple pieces of a file. With FTP, no matter the file size, whether 300 employees or 30,000 employees, the speed, accuracy, and secure delivery of this information is effectively accomplished!

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## DATA RECORD DESCRIPTIONS

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The record format for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON MAGNETIC MEDIA FILES**. The Kentucky Revenue Cabinet posting software will not recognize lower case letters in a magnetic media report.

The following is a description of the data records that are used to create magnetic media W-2 Copy A Reports. Use the information below as well as the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy A reports via magnetic media. KRC requires the following records:

### EMPLOYEE WAGE RECORD

CODE RW and RO

Following each CODE RE record include the CODE W record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

**Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.**

RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

### TOTAL RECORD

CODE RT AND RU

The CODE RT record must be generated for each CODE RE record.

The CODE RU record is OPTIONAL, but is REQUIRED if an RO record is prepared. If just one field applies, the entire record must be completed.

Do not complete a CODE RU record if only zeros would be entered in positions 3-512.

The following pages show the record layouts of the records **required** by KRC.

## FINAL RECORD

### CODE RF

Must be the last record on the file.

Must appear only once on each file.

Do not create a file that contains any data recorded after the CODE RF record.

## REQUIRED RECORDS:

RA – Submitter Record

RE – Employer Record

RW – Employee Wage Record

**RS – State Record (Please note: This is optional only for the Social Security Administration and IRS.)**

RT- Total Record

RF- Final Record

## SUBMITTER RECORD:

### CODE RA

The CODE RA record must be the first data record on each file.

Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

The CODE RA, Submitter Record:

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next MMREF-1 publication.
- Identifies the organization to be contacted by KRC.
- Identifies the means of contact.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-28	Personal Identification Number (PIN)	17	Enter the PIN assigned to the employee who is authorized to submit this file.  Left justify and fill with blanks.
29	Resub Indicator	1	Enter a "1" if this file is being resubmitted. Otherwise, enter a "0".

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
30-35	Resub TLCN	6	If you entered a "1" in the Resub Indicator field (position 29), enter the TLCN displayed on the notice sent to you by SSA.  Otherwise, fill with blanks.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: 98 In-House Program 99 Off-the-Shelf Software
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions.  Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.)  Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box).  Left justify and fill with blanks.
139-160	City	22	Enter the company's city.  Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state.  Use a postal abbreviation as shown in Appendix A of SSA's Publication MMREF-1.  For a foreign address, fill with blanks.
163-167	Zip Code	5	Enter the company's Zip Code.  For a foreign address, fill with blanks.
168-171	Zip Code Extension	4	Enter the company's four-digit extension of the Zip Code.  If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
215-216	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country code (See Appendix B in SSA's Publication MMREF-1).</p>
217-273	Submitter Name	57	<p>Enter the name of the organization to receive notification of unprocessable data.</p> <p>Left justify and fill with blanks.</p>
274-295	Location Address	22	<p>Enter the submitter's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
296-317	Delivery Address	22	<p>Enter the submitter's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>
318-339	City	22	<p>Enter the submitter's city.</p> <p>Left justify and fill with blanks.</p>
340-341	State Abbreviation	2	<p>Enter the submitter's state.</p> <p>Use a postal abbreviation as shown in Appendix A of SSA's Publication MMREF-1.</p> <p>For a foreign address, fill with blanks.</p>
342-346	Zip Code	5	<p>Enter the submitter's Zip Code.</p> <p>For a foreign address, fill with blanks.</p>
347-350	Zip Code Extension	4	<p>Enter the submitter's four-digit extension of the Zip Code.</p> <p>If not applicable, fill with blanks.</p>
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	<p>If applicable, enter the submitter's foreign state/province.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>



CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
379-393	Foreign Postal Code	15	<p>If applicable, enter the submitter's foreign postal code.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
394-395	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> <li>o One of the 50 states of the U.S.A.</li> <li>o District of Columbia</li> <li>o Military Post Office (MPO)</li> <li>o American Samoa</li> <li>o Guam</li> <li>o Northern Mariana Islands</li> <li>o Puerto Rico</li> <li>o Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country code (See Appendix B in SSA's Publication MMREF-1).</p>
396-422	Contact Name	27	<p>Enter the name of the person to be contacted by SSA concerning processing problems.</p> <p>Left justify and fill with blanks.</p>
423-437	Contact Phone Number	15	<p>Enter the contact's telephone number (including the area code).</p> <p>Left justify and fill with blanks.</p>
438-442	Contact Phone Extension	5	<p>Enter the contact's telephone extension.</p> <p>Left justify and fill with blanks.</p>
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail	40	<p>If applicable, enter the contact's electronic mail/Internet address.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact FAX	10	<p>(FOR U.S. AND U.S. TERRITORIES ONLY) If applicable, enter the contact's FAX number (including area code).</p> <p>Otherwise, fill with blanks.</p>
499	Preferred Method	1	<p>Enter one of the of Problem following codes:</p> <p>Notification Code</p> <p>"1" E Mail/ Internet</p> <p>"2 " FAX</p> <p>"3" Postal Service</p> <p>"4" OWRS (If Registered)</p>

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file:  "A" Accounting Firm "L" Self-Prepared "S" Service Bureau "P" Parent Company "O" Other  NOTE: IF MORE THAN ONE CODE APPLIES, USE THE ONE THAT BEST DESCRIBES WHO PREPARED THIS FILE.
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

## EMPLOYER RECORD:

### CODE RE

The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change information in any field on this record.

DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RS record) with monies to report.

If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Revenue Cabinet.

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	Enter the tax year for this report.  Enter NUMERIC characters only.
7	Agent Indicator Code	1	If applicable, enter one of the following codes.  "1" 2678 Agent "2" Common Pay Master  Otherwise, fill with a blank.
8-16	Employer /Agent Employer Identification Number (EIN)	9	If you entered a code in the Agent Indicator Code field, (position 7) enter your Agent EIN.  Otherwise, enter your Employer EIN.

<b>CODE RE – Employer Record</b>			
<b>LOCATION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
17-25	Agent for EIN	9	<p>If you entered a "1" in the Agent Indicator Code field, (position 7) enter the Employer's EIN for which you are an Agent.</p> <p>Otherwise, fill with blanks.</p>
26	Terminating Business	1	<p>Enter a "1" if you have Indicator terminated your business during this tax year.</p> <p>Otherwise, enter a "0".</p>
27-30	Establishment Number	4	<p>If this file contains multiple Code RE records with the same EIN, you may use this field to designate various store or factory locations or types of payroll.</p> <p>Enter any combination of blanks, numbers or letters.</p> <p>Certain military employers must use this field.</p> <p>Otherwise, fill with blanks.</p>
31-39	Other EIN	9	<p>For this tax year, if you submitted a form 941 or 943 to IRS, or W-2 data to SSA and you used an EIN different from the EIN in location 8-16, enter the other EIN.</p> <p>Otherwise, fill with blanks.</p>
40-96	Employer Name	57	<p>Enter the name associated with the EIN entered in location 8-16.</p> <p>Left justify and fill with blanks.</p>
97-118	Location Address	22	<p>Enter the employer's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>
119-140	Delivery Address	22	<p>Enter the employer's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with blanks.</p>
141-162	City	22	<p>Enter the employer's city.</p> <p>Left justify and fill with blanks.</p>
163-164	State Abbreviation	2	<p>Enter the employer's state.</p> <p>Use a postal abbreviation as shown in Appendix A of SSA's Publication MMREF-1.</p> <p>For a foreign address, fill with blanks.</p>

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
165-169	Zip Code	5	Enter the employer's zip code.  For a foreign address, fill with blanks.
170-173	Zip Code Extension	4	Enter the employer's four-digit extension of the zip code.  If not applicable, fill with blanks.
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.
217-218	Country Code	2	If one of the following applies, fill with blanks.  <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the employer's applicable Country code.
219	Employment Code	1	Enter the appropriate code:  "A" Agriculture "H" Household "M" Military "Q" Medicare Qualified Government Employment "X" Railroad "R" Regular (All others)
220	Tax Jurisdiction Code	1	If applicable, enter the appropriate code:  V = Virgin Islands G = Guam S = American Samoa N = Northern Mariana Islands P = Puerto Rico  Otherwise, fill with blanks.

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
221-512	Blank	292	Fill with blanks. Reserved for SSA use.

## STATE RECORD

### CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY.** They are optional only for the Social Security Administration and IRS.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal Numeric Code. (See Appendix A of SSA's Publication MMREF-1.)
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number	9	Enter the employee's (SSN) social security number as shown on the original/replacement SSN card issued by SSA.  If the SSN is not available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card.  Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card.  Left justify and fill with blanks.  Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card.  Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR  Left justify and fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.).  Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address.  Left justify and fill with blanks.
117-138	City	22	Enter the employee's city.  Left justify and fill with blanks.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix A of SSA's Publication MMREF-1.  For a foreign address, fill with blanks.
141-145	Zip Code	5	Enter the employee's zip code.  For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the Zip Code.  If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks.  <ul style="list-style-type: none"> <li>o One of the 50 states of the U.S.A.</li> <li>o District of Columbia</li> <li>o Military Post Office (MPO)</li> <li>o American Samoa</li> <li>o Guam</li> <li>o Northern Mariana Islands</li> <li>o Puerto Rico</li> <li>o Virgin Islands</li> </ul> Otherwise, enter the employee's applicable Country code. (See Appendix B in SSA's Publication MMREF-1).
LOCATIONS 195 TO 267 APPLY TO UNEMPLOYMENT REPORTING			
195-196	Optional Code	2	Defined by State/local agency.
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032000" for January-March of 2000.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.

CODE RS - State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Defined by State/local agency.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312000."
235-242	Date of Separation	8	Enter the month, day and four digit year e.g., "01312000."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	See Glossary in SSA's Publication MMREF-1.
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
LOCATIONS 274 TO 337 APPLY TO INCOME TAX			
274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix A in SSA's Publication MMREF-1).
276-286	State Taxable Wages	11	Right justify and zero fill.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
298-307	Other State Data	10	Defined by State/local agency.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-319 and 320-330:  C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax
309-319	Local Taxable Wages	11	To be defined by State/local agency.
320-330	Local Income Tax Withheld	11	To be defined by State/local agency.
331-337	State Control Number	7	Optional.
338-348	KREDA	11	Kentucky Rural Economic Development Assistance
349-359	KJDA	11	Kentucky Jobs Development Act
360-370	KIRA	11	Kentucky Industrial Revitalization Authority
371-381	KIDA	11	Kentucky Industrial Development Authority
382-412	Supplemental Data 1	20	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

## TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS

1	2	3
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>For Official Use</b>		

1. Name and Address of Transmitter	5. Number of Kentucky Statements
2. KY Withholding Account Number	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
3. Tax Year	8. Name and Address of Persons to Contact About Magnetic Tape/3.5" Diskette/Cartridge
4. Phone Number (Include Area Code)	

### INSTRUCTIONS FOR PAPER FILERS

Please complete boxes (1) through (7) and mail with the wage statements to:

**Kentucky Revenue Cabinet  
Frankfort, KY 40620-0004**

### INSTRUCTIONS FOR MAGNETIC MEDIA FILERS

Please complete boxes (1) through (8) and mail with the magnetic media to:

**Kentucky Revenue Cabinet  
W-2 Magnetic Media Processing  
200 Fair Oaks Lane, Station 68  
Frankfort, KY 40620**

If more than one Kentucky withholding account is reported on the magnetic media, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with  
your wage and tax statement media  
by January 31 following the close of the calendar year.  
Photocopies of this Transmitter Report are Acceptable.**





**Authorization to Submit Annual Employee  
Wage and Tax Statements Via File Transfer Protocol**



<b>1. Name, address and Kentucky withholding tax account number of person, organization or firm requesting File Transfer Protocol (FTP)</b>  Business Name _____ FEIN* _____  Street Address _____ City/State/ZIP _____
<b>2. Name, title and telephone number of contact person</b>  Contact Name _____ Phone Number _____  Title _____ E-mail Address _____
<b>3. Estimated number of employees to be reported via FTP</b> _____
<b>4. Identification of the type of equipment:</b> CPU _____ RAM _____  Operating System _____ Internet Browser _____  Does your office have a Firewall? <input type="checkbox"/> Yes <input type="checkbox"/> No  What kind of E-mail network are you connecting through? _____
<b>5. Have you received and installed the KRC-provided FTP Program from our Web site?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No  The address is <a href="http://revenue.state.ky.us/ftpsoftware.htm">http://revenue.state.ky.us/ftpsoftware.htm</a>

*Please submit the request to:*

Kentucky Revenue Cabinet Withholding Tax Section P.O. Box 181, Station 57 Frankfort, KY 40602-0181
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\*If more than one FEIN is involved, please use the FEIN of the submitting/transmitting entity.

**Please Note:** It is important to get your system/network administrator involved immediately to ensure that you have the proper FTP capabilities. KRC provides software, but there are often limitations in your system or network. Please work with your system/network administrator early to ensure your success!